

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
MICHIGAN TAX TRIBUNAL

**TRIBUNAL NOTICE 2004-2**  
**Change of Abeyance Status; Multiplier Cases.**  
Issued: May 13, 2004

2004-2 CHANGE OF ABEYANCE STATUS; MULTIPLIER CASES. Cases that are placed in abeyance are automatically removed from abeyance status when the condition that justified abeyance no longer exists. In determining whether to place cases in abeyance pending the resolution of a “lead” case, the Tribunal will consider the proposal of a specific case only and will not, on its own initiative, choose a “lead” case and hold others in abeyance.

The Tribunal has received requests to continue to hold in abeyance cases involving the utility personal property cases that the Tribunal placed in abeyance pending the final resolution of the utility personal property multipliers case, *Wayne County v Michigan State Tax Commission*, MTT Docket No. 273674. On January 20, 2004, the Michigan Court of Appeals affirmed the Tribunal’s decision. *Wayne County v Michigan State Tax Commission*, unpublished opinion per curiam, decided 1/30/04 (Dk. No. 240911). No application for leave to appeal has been filed with the Michigan Supreme Court and the time period for filing a delayed application expired on March 20, 2004.

As a result, the utility personal property cases are no longer in abeyance and will be scheduled for prehearing or hearing, as resources permit, unless a motion or motions are filed demonstrating good cause to have the cases once again held in abeyance.